



3B FILMS LIMITED

(Formerly known as 3B Films Private Limited)

CIN: U25200GJ2014PLC080685

Registered Office: SF 220 Pancham Icon, Besides D-Mart, Vasna Road, Vadodara 390007, Gujarat, India.

Corporate/Factory Office: Block No 1241 1242 1243 1244, Padra Jambusar Highway, Masar, Padra, Vadodara 391421, Gujarat, India.

E-mail ID: accounts@3bfilms.com

Website: www.3bfilms.com

Telephone No: +91 997942 6000

To
Bombay Stock Exchange Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai – 400 001.
SCRIP CODE: 544412

Date: November 11, 2025

Sub.: Revised financial Result for the Half year ended on September 30, 2025.

Respected Sir/Madam,

The Revised Financial Result for the Half Year ended on September 30, 2025 are submitted due to a typographical error in the heading from Consolidated to Standalone.

Further in the cashflow the profit before tax was mistakenly taken of the past year, and the same is submitted again with the ratifications.

You are requested to kindly take the same on record.

Thanking You,
Yours faithfully,

FOR, 3B Films Limited
(Formerly known as 3B Films Private Limited)

Ashokbhai
Dhanjibhai
Babariya
Babariya

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Ashokbhai Dhanjibhai
Babariya
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Mr. Ashokbhai Dhanjibhai Babariya
Chairman & Managing Director
DIN: 03363509

Independent Auditor's Report (unmodified opinion) on the Audited Standalone Half Yearly Financial Results and Year to Date results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

INDEPENDENT AUDITORS REPORT

To,
The Board of Directors of,
M/s. 3B Films Limited (Formerly known as 3B Films Private Limited),

Report on the Financial Statements

Opinion

We have audited the accompanying half yearly financial results of **M/s. 3B Films Limited (Formerly known as 3B Films Private Limited)** ('the company'), for the half year ended 30th September, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Given a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net losses and other comprehensive income and other financial information for the half year ended 30th September, 2025.

Basis for Opinion

We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.



We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system and the operating effectiveness of such control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Emphasis of Matter Paragraph – Not Applicable

Our opinion is not modified in respect of this matter.

Management's Responsibility for the Financial Statements

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible with respect to the preparation of these financial statements that gives true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and in compliance with Regulation 33 of the Listing Regulations. This responsibility includes the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from materials misstatement, whether due to fraud or error.



In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report that includes our Opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going

concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results, or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the stand alone financial results, including the disclosures, and whether the financial result represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planning scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For, A O Mittal & Associates,
Chartered Accountants
FRN: 014640C**

Shesha

**CA. Shesha Soni
Vadodara
M.No.542840
November, 2025
UDIN: 25542840BMKNCZ4590**



Place:

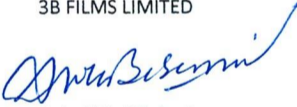
Date: 10th

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

All amounts in INR Lakhs, unless otherwise stated						
Particulars	Note	30-09-2025 (Unaudited)	31-03-2025 (Audited)	30-09-2024 (Unaudited)	Year ended March 31,	Year ended March 31,
Income						
Revenue from Operations	20	2,571.64	3,890.62	4,640.13	8,530.75	7,574.89
Other Income	21	105.75	33.40	24.38	57.78	64.90
		2,677.39	3,924.02	4,664.51	8,588.53	7,639.79
Expenses						
Cost of Materials Consumed	22	1,597.68	2,974.95	3,519.62	6,494.57	5,386.33
Changes in Inventories of finished goods, work-in-progress	23	-47.90	-173.22	-177.56	(350.78)	(435.82)
Employee Benefits Expense	24	144.82	96.09	117.43	213.52	335.44
Finance Costs	25	255.53	258.38	305.75	564.13	676.17
Depreciation and Amortisation Expense	26	299.34	243.76	243.74	487.50	311.69
Other Expenses	27	522.44	280.45	316.68	597.13	787.89
		2,771.91	3,680.41	4,325.66	8,006.07	7,061.70
Profit before exceptional & extraordinary items, and tax		-94.52	243.61	338.85	582.46	578.09
Exceptional Items	-				-	-
Profit before extraordinary items, and tax		-94.52	243.61	338.85	582.46	578.09
Extraordinary Items	-				-	-
Profit before tax		-94.52	243.61	338.85	582.46	578.09
Tax Expenses						
Current Tax	28				-	-
Deferred Tax	28	-	39.33	38.00	77.33	63.75
Profit for the Year		-94.52	204.28	300.85	505.13	514.34
Earnings Per Equity Share						
Basic (Face value of Rs.10 each)	29	0.96	1.42	1.53	2.38	2.42
Diluted (Face value of Rs.10 each)	29	0.96	1.42	1.53	2.38	2.42

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For and on behalf of Board of Directors
3B FILMS LIMITED



Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : Nov 04, 2025



Dhavalkumar Maheshbhai Panchal
Chief Financial Officer
Place : Vadodara
Place : Vadodara
Date : Nov 04, 2025



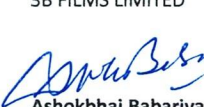
3B Films Limited (Formerly known as 3B Films Private Limited)
UNAUDITED STANDALONE BALANCE SHEET AT SEPTEMBER 30, 2025


All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	30-09-2025 Unaudited	As at March 31, 2025 (Audited)	30-09-2024 Unaudited
I. EQUITY AND LIABILITIES				
Shareholders' funds				
Share Capital	3	2,477.20	2,122.00	2,122.00
Reserves and Surplus	4	2,561.79	1,409.81	1,269.33
		5,038.99	3,531.81	3,391.33
Non-current liabilities				
Long-Term Borrowings	5	7,680.75	6,580.96	6,836.01
Deferred Tax Liabilities (Net)	6	187.14	187.14	83.98
Long-Term Provisions	7	12.27	23.18	23.18
		7,880.16	6,791.28	6,943.17
Current liabilities				
Short-Term Borrowings	8	2,310.98	3,666.82	3,172.95
Trade Payables				
total outstanding dues of micro and small enterprises	9	-	-	-
total outstanding dues of creditors other than micro	9	1,860.92	2,232.54	1,413.39
Other Current Liabilities	10	6.93	35.94	15.86
Short-Term Provisions	11	17.21	19.50	23.82
		4,196.04	5,954.80	4,626.02
Total Equity And Liabilities		17,115.19	16,277.89	14,960.52
II. ASSETS				
Non-current assets				
Property, Plant and Equipment and Intangible Assets				
Property, Plant and Equipment	12	7,989.70	7,413.46	7,503.23
Intangible Assets	12	101.91	788.31	523.56
Long-Term Loans and Advances	13	281.92	263.13	243.73
Other Non-Current Assets	14	344.15	26.81	27.54
		8,717.68	8,491.71	8,298.06
Current assets				
Inventories	15	5,982.50	5,484.34	5,252.61
Trade Receivables	16	2,209.10	2,047.12	1,206.21
Cash and Bank Balances	17	11.57	9.70	14.01
Short-Term Loans and Advances	18	187.19	241.78	186.49
Other Current Assets	19	7.15	3.24	3.14
		8,397.51	7,786.18	6,662.46
Total Assets		17,115.19	16,277.89	14,960.52

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For and on behalf of Board of Directors
3B FILMS LIMITED


Ashokbhai Babariya
Managing Director
DIN : 03363509
Place : Vadodara
Date : Nov 04, 2025


Dhavalkumar Maheshbhai
Chief Financial Officer
Place : Vadodara
Date : Nov 04, 2025



3B Films Limited (Formerly known as 3B Films Private Limited)**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025**

All amounts in INR Lakhs, unless otherwise stated

Particulars	30-09-2025 Unaudited	As at March 31, 2025 (Audited)	30-09-2024 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax	-94.52	582.46	578.09
Adjustments for :			
Interest expense	255.53	564.13	676.17
Depreciation and Amortization Expense	299.34	487.50	311.69
Bad Debts written off	-	-	-
Provision for Doubtful Debts	-	-	-
Operating Profit Before Working Capital Changes	460.35	1,634.09	1,565.95
Increase (Decrease) in Trade Payables	-371.62	819.15	(219.82)
Increase (Decrease) in Other liabilities	-29.01	20.08	(122.74)
Increase (Decrease) in Provisions	-2.29	(4.32)	(1.40)
Decrease (Increase) in Inventories	-498.16	(231.73)	(687.26)
Decrease (Increase) in Trade Receivables	-161.98	(840.91)	(527.48)
Decrease (Increase) in loans and advances	54.59	(55.29)	(3.83)
Decrease (Increase) in Other assets	-3.91	(0.10)	29.42
(Increase)/Decrease in Long Term Provisions	10.91	-	(4.57)
(Increase)/Decrease in Long Term Loans & Advances & Other Assets	-336.13	(18.65)	3.05
Cash generated from (used in) Operations	-877.25	1,322.32	31.32
Income taxes paid	-	-	-
Net Cash generated from (used in) Operating Activities	-877.25	1,322.32	31.32
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment and Intangible Assets	-210.60	(563.73)	(296.97)
Sale proceeds of Property, Plant and Equipment and Intangible Assets	-	-	-
Net Cash generated from (used in) Investing Activities	-210.60	(563.73)	(296.97)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long-Term Borrowings	1,099.79	(633.89)	907.28
Proceeds from Short-Term Borrowings	-1,355.84	226.55	36.28
Interest paid	-255.53	(564.13)	(676.17)
Proceeds from Share Issue	1,601.70	-	-
Net Cash generated from (used in) Financing Activities	1,090.12	(971.47)	267.39
Net Increase (Decrease) In Cash and cash equivalents	2.27	(212.88)	1.74
Cash and cash equivalents at the Beginning	9.70	55.71	53.97
Cash and cash equivalents at the End	11.97	(157.17)	55.71

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For and on behalf of Board of Directors
3B FILMS LIMITED



Ashokbhai Babariya
Ashokbhai Babariya

Managing Director
DIN : 03363509
Place : Vadodara
Date : Nov 04, 2025

D. M. Panchal
Dhaval Kumar Maheshbhai Panchal

Chief Financial Officer
Place : Vadodara
Place : Vadodara
Date : Nov 04, 2025

